



Ocean View  
School District

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# 2025-26 FIRST INTERIM BUDGET REPORT

Presented by:

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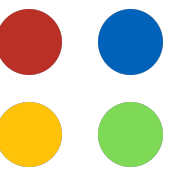
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December 9, 2025

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17200 Pinehurst Lane, Huntington Beach, CA 92647



# Overview

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- Introduction
- Assumptions
- Multi-Year Projection
- Program Contributions
- Enrollment
- Average Daily Attendance
- Five Significant Budget Challenges



# Introduction

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The Multi-Year Projection (MYP) projects total General Fund revenues and expenditures for the budget year and the two subsequent fiscal years. The projections are only estimates and actual outcomes could vary substantially.

The MYP forecasts are based on certain criteria, information available at the time, and assumptions rather than on exact calculations.

MYP forecasting models should be evaluated as a trend based on certain criteria and assumptions rather than a prediction of exact numbers.

To evaluate the MYP, attention is focused on the bottom line, which demonstrates the District's undesignated, unappropriated fund balance.

# Assumptions



<b>Factors</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
LCFF Statutory COLA	2.30%	3.02%	3.42%
District Enrollment	6,517	6,330	6,275
Average Daily Attendance (ADA)	95%	95%	95%
Unduplicated Pupil Percentage	59%	59%	59%
STRS	19.10%	19.10%	19.10%
PERS	26.81%	26.90%	27.80%
Step & Column (CE)		1.25%	1.25%
Step & Column (CL)		0.75%	0.75%
Inflation		3.00%	3.00%

# Unrestricted Multi-Year Projection



		<i>Projected</i>	<i>Projected</i>
<b>Unrestricted General Fund (in millions)</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Revenues	\$88.0 M	\$88.3 M	\$89.6 M
Contributions	\$(21.2) M	\$(21.5) M	\$(21.5) M
Net Revenues	\$66.8 M	\$66.8 M	\$68.1 M
Expenditures	\$73.0 M	\$71.3 M	\$72.9 M
Surplus/Deficit	\$(6.2) M	\$(4.5) M	\$(4.8) M
Beginning Fund Balance	\$25.0 M	\$18.8 M	\$14.3 M
Ending Fund Balance	\$18.8 M	\$14.3 M	\$9.5 M

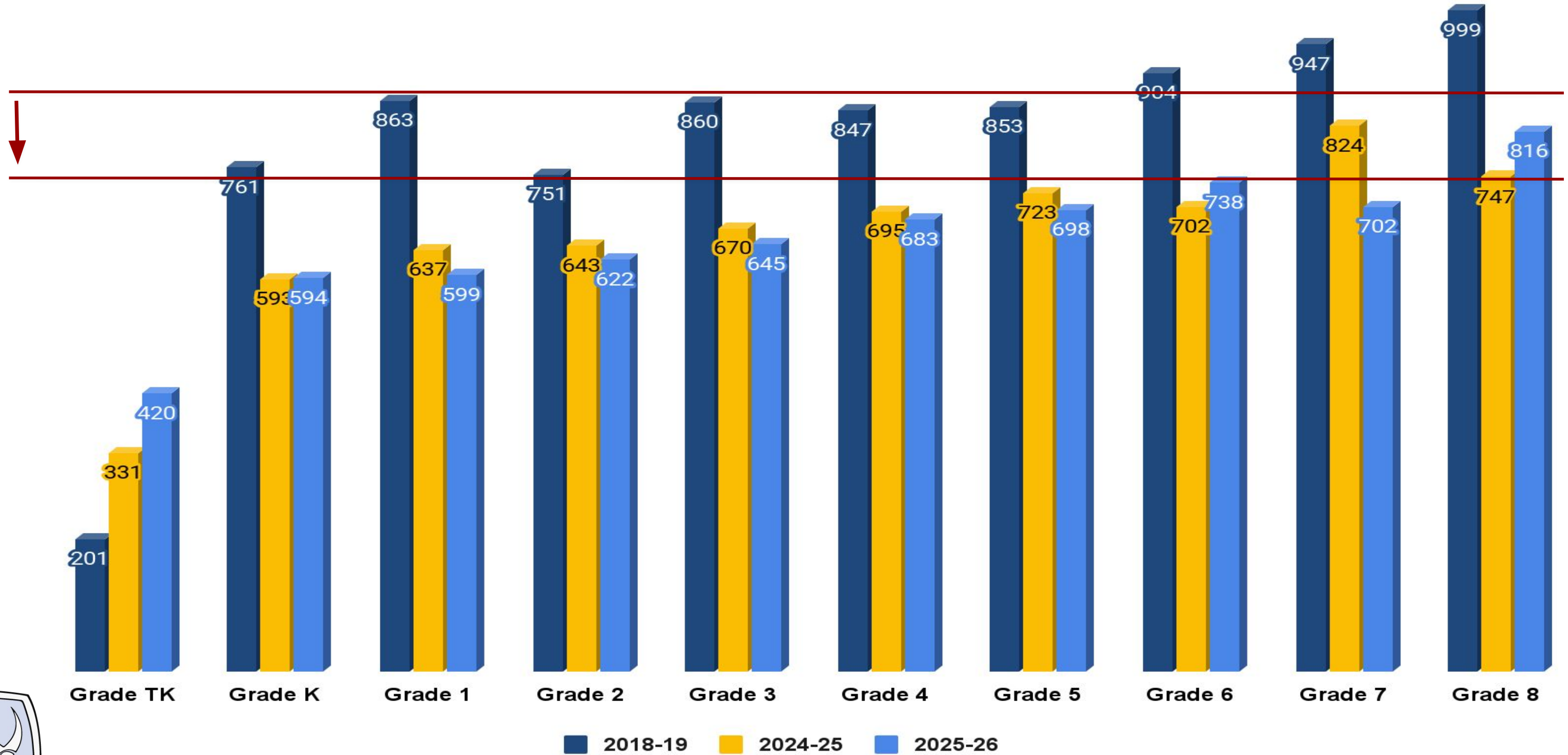


# Program Contributions

		<i>Projected</i>	<i>Projected</i>
<b>General Fund Contributions (in millions)</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Special Education	\$16.2 M	\$16.6 M	\$16.6 M
Routine Restricted Maintenance (4%)	\$4.9 M	\$4.9 M	\$4.9 M
<b>Total Restricted Contributions</b>	<b>\$21.1 M</b>	<b>\$21.5 M</b>	<b>\$21.5 M</b>



# Enrollment by Grade





# Average Daily Attendance (ADA)

Academic Year	Reported ADA	Note
2014-15	95.58%	
2015-16	96.68%	
2016-17	96.90%	
2017-18	96.67%	
2018-19	96.87%	
2019-20*	96.67%	
2020-21	101.73%	Hold Harmless
2021-22*	96.67%	*Attendance Yield
2022-23	94.19%	Three-Year Avg
2023-24	94.04%	
2024-25	94.96%	

- Pre-pandemic 2018-19 ADA: 96.67%.
- 2024-25 ADA: 94.96%.

## ADA and LCFF Funding:

- LCFF is based on the greater of:
  - Current year ADA,
  - Prior year ADA, or
  - The average of the three-prior years ADA.

## Impact of ADA Increase:

- 1% increase = \$800,000+/year.
- Returning to 96.67% = \$1.5M+/year (phased in over several years, with compounding benefits).



# Five Significant Budget Challenges

- 1 Program Contributions
- 2 Staffing
- 3 Low School Enrollment
- 4 Declining Enrollment
- 5 Economic Uncertainty





# Budget Roadmap

2025-26 Adopted Budget, June 2025



Governor's January 2026-27 Budget Proposal



2026-27 Budget Development, March to May



2025-26 1st Interim Budget, Positive Certification

2025-26 2nd Interim Budget, March 2026



Governor's May Revise, Then 2026-27 Budget Proposed, June 2026





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# QUESTIONS?

Thank you!

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